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presentations, but many statistical tables are appended *in toto* for the reader to average if he wishes. One might wonder that secondary books like Wright or Poirier should be mentioned even parenthetically in the sources, and a book like Akers be entirely neglected.

Dr. Wagemann's book is superior to Galdames' *Jeografia Economica de Chile*, which is properly highly regarded. It is by all odds the best single book on the economic resources and conditions of Chile. It is certainly equal to Denis' *Brazil*, and Eder's *Colombia*. No close student of Latin America can neglect it, and it is worthy of translation for the use of those in business with Chile.

SELDEN O. MARTIN.

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*La Taille en Normandie au Temps de Colbert (1661-1683).* By EDMOND ESMONIN. (Paris: Librairie Hachette et Cie. 1913. Pp. xxx, 552.)

The *taille* played the most important role of all the fiscal institutions of the ancient monarchy. Normandy was the most prosperous province of France. Colbert was probably the greatest administrator of the old régime. A scientific and detailed analysis of the mechanism of this direct tax, its practical working and social effect on the populace and government has never before been made. Dr. Esmonin's monograph is the result of researches and impartial compilation and statement.

The method followed throughout the work is that of concrete illustration along well-defined lines of study and presentation. Edicts and instructions given by Colbert are often hidden behind the royal signature, but appeals and representations addressed to him give clues to the organizing mind which prompted the various efforts of the monarch to reform and reorganize this important part of the fiscal system. This correspondence between the minister and officials is liberally quoted in the text of the book and referred to in the numerous footnotes.

The book is in two parts. Chapters 1 to 5 are studies of the *taille* as a system of direct taxation. Chapter 1 approaches it from its basis in royal prerogative, method of determining gross sum to be levied, central administration, distribution to the generalities presided over by the treasurers-general resident in Paris, distribution to the election districts within each generality, distribution to the parishes, and finally to the *contribuables* within each

parish. Each step in this process is clearly set forth with due attention to existing practical perplexities. The clumsy and cumbrous fiscal machinery had grown to meet emergencies as monarchy emerged from feudal conditions. It was full of conflicting jurisdictions, overlapping methods and ill-defined duties.

The remaining chapters of part I take up in order the organization and functions of the commissions; the distribution of gross sums to parishes, and the practical difficulties incident to this apportionment; the varied rules and exceptions governing the appointment of collectors and assessors; and the complex laws, regulations and customs covering exemptions. The exhibit made in this last study is one of the most interesting and illuminating portions of the book. Part II, comprising chapters 6 to 8, carries the study to the point where economic factors blend into personal qualities and social relations. The final assessment of the tax to individuals was the crux of the whole system. "In proportion as this was more or less equitably done, the tax was more or less burdensome to taxpayers, more or less productive to the Treasury." The basic principle, "each ought to be taxed 'according to his property and ability,'" was universally accepted even though the application of it wrought all manner of personal injustices and social disintegration. Estimation of ability, critical status of collectors, legal provisions for appeal to increase or decrease assessments, arbitrary increases, appeals, inequities in assessments, editing and verifying tax rolls—these themes furnish the background for portraying the efforts of Colbert to mitigate the evils of the system as evidences of these evils became more conspicuous. The two sections of chapter 6, in which the foregoing subjects are studied, give glimpses of domestic and rural conditions which were directly affected by the operations of the *taille* and by the reform efforts of Colbert.

The social effect of the system of direct taxation is more fully set forth in chapter 7 which is devoted to a study of the actual processes of collection. From the time of Mazarin, theft of public funds became a fairly well-defined system of robbery. The current proverb, "*L'argent du roy est sujet à la pince*," indicates somewhat the easy toleration of appalling theft by public officials. Dr. Esmonin sets out, with scientific and unsparing precision, the maze of crudities and cruelties which confronted every administrator from Sully to Necker, conditions which forecast the failure of Turgot's rigorous edicts and hurry the end of the age at the fullness of the following century.

The monograph of Dr. Esmonin is a timely enrichment of the literature of economic history. Direct taxation is foremost among live questions in fiscal theory and public thought. Without undue elaboration Dr. Esmonin traces the component theories of the system from their origin through the administration of Colbert. The student of modern social, industrial, and fiscal changes will find this study of the *taille*, as Colbert viewed it and sought to use it, practically indispensable to thorough understanding of the history and tendencies of any system of income and property tax. All phases of double taxation are brought into prominence because of the clash between the syndicates of *élus* and of treasurers-general, the one backed by a sovereign court, the Cour des Aides of Paris, and the other by another royal court, the Chambre des Comptes. In similar manner, the Four Estates furnish material for showing the origin, both in social organization and in economic motives, of the various phases of shifting and incidence of taxation.

In addition to numerous footnotes, the book includes a voluminous bibliography. In the brief appendix are some explanatory tables and discussions. The work, as a whole, is an unusually valuable compend of sources as well as a distinct contribution to the literature of economic science.

ROBERT PERRY SHEPHERD.

*Der Bourgeois: zur Geistesgeschichte des modernen Wirtschaftsmenschen.* By WERNER SOMBART. (Leipzig: Duncker und Humblot. 1913. Pp. iv, 540. 12 M.)

Sombart wrote the prefaces to *Luxus und Kapitalismus* and *Krieg und Kapitalismus* on November 12, 1912; just a year later he wrote the preface to this book. In the interval he had read widely, *e.g.*, the writings of the scholasticists, and had been led to modify some of his theories. He had learned that: das Problem des kapitalistischen Geistes: seines Wesens und seiner Entstehung ist ausserordentlich komplex, unendlich komplexer, als man bisher angenommen hat, als ich selbst geglaubt habe (pp. 457-458). The present volume is the result.

His aim is (pp. 23-24) to follow the capitalistic *Geist* from its earliest beginnings, through its evolution to the present time and beyond. In the first book he traces its rise historically; in the second, he describes the causes of its rise and the conditions under which it evolved; *i.e.*, first *wie* alles kam; second, *weshalb* alles so und nicht anders kommen musste. It is difficult to summarize the